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**UNITED STATES DISTRICT COURT**

**District of Kansas**

(Wichita Docket)

**UNITED STATES OF AMERICA,**

**Plaintiff,**

**v.**

**OYUN ANTONIO VEGA,**

**Defendant.**

**FILED UNDER SEAL**

**CASE NO. 6:24-cr-10142-JWB**

**Case No. 3:25-134 (M)**

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**INDICTMENT**

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**THE GRAND JURY CHARGES:**

At all times relevant to this Indictment:

1. Oyun Antonio Vega worked as a tax preparer, preparing and electronically filing federal tax returns for clients living in the District of Kansas.

2. The Internal Revenue Service (IRS) is an agency of the United States Department of the Treasury responsible for enforcing and administering the federal tax laws of the United States and collecting taxes owed to the United States.

3. A Preparer Tax Identification Number (PTIN) is a number the IRS assigned to tax preparers compensated for the preparation, or assisting in the preparation, of all or

substantially any United States federal tax return, claims for refund, or other tax form submitted to the IRS with limited exceptions. To obtain a PTIN, an individual would submit an application to the IRS.

4. An Electronic Filing Identification Number (EFIN) was a number the IRS assigned to firms authorized as IRS e-file providers.

5. Vega was associated with a tax return preparation business based in the State of Kansas.

6. Vega prepared his clients' tax returns using his IRS issued PTIN and electronically filed his clients' tax returns using the IRS-issued EFIN assigned to Vega's tax return preparation business he was associated with at the time of filing.

7. From at least in or about February 2018 through at least in or about April 2022, Vega falsely and fraudulently inflated his clients' tax refunds by, among other things, claiming fabricated Impairment Related Work Expenses (IRWE), fabricated Schedule C profits or losses, fabricated Forms 8863 education credits, and fabricated child and dependent care expenses.

8. Vega prepared his own tax returns for 2020 and 2021, filing them electronically using his registered PTIN and the EFIN registered to his tax preparation business.

**COUNT 1**

**FILING A FALSE DOCUMENT  
[26 U.S.C. § 7206(1)]**

9. The allegations contained in paragraphs one through eight of this indictment are realleged and incorporated by reference.

10. On or about April 22, 2022, in the District of Kansas, the defendant,

**OYUN ANTONIO VEGA,**

did willfully make and subscribe a Form 1040, U.S. Individual Income Tax Return, for his personal tax return for tax year 2021, which was verified by a written declaration that it was made under the penalty of perjury and which he did not believe to be true and correct as to every material matter, to wit: that document, which the defendant prepared and signed in the District of Kansas and filed with the Internal Revenue Service, stated, on line 9, a total income in 2021 of \$77,353.00, whereas he then and there knew, the total income in 2021 was more than \$77,353.00.

In violation of Title 26, United States Code, Section 7206(1).

**COUNTS 2 – 60**

**AIDING OR ASSISTING IN THE PREPARATION AND PRESENTATION  
OF A FALSE DOCUMENT  
[26 U.S.C. § 7206(2)]**

11. The allegations contained in paragraph one through eight of this indictment are realleged and incorporated by reference.

12. On or about the dates hereinafter set forth, in the District of Kansas, the defendant,

**OYUN ANTONIO VEGA,**

did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of U.S. Individual Income Tax Returns, Forms 1040, either individual or joint, for the taxpayers and calendar years hereinafter specified. The returns were false and fraudulent as to material matters, in that they represented that the taxpayers were entitled under the provisions of the Internal Revenue laws to claim the items identified below and in the amounts listed on the taxpayers' returns, whereas, as the defendant then and there knew, the taxpayers were not entitled to claim those items in the amounts listed on their returns:

Count	Approximate Date Filed	Taxpayer	Tax Year	False Items
2	03/25/2019	A.M.	2018	<ul style="list-style-type: none"> <li>• IRWE (Form 1040, Schedule A, Line 16)</li> <li>• Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>• Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>
3	02/01/2020	A.M.	2019	<ul style="list-style-type: none"> <li>• IRWE (Form 1040, Schedule A, Line 16)</li> <li>• Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>• Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>
4	02/11/2021	A.M.	2020	<ul style="list-style-type: none"> <li>• IRWE (Form 1040, Schedule A, Line 16)</li> </ul>
5	02/12/2022	A.M.	2021	<ul style="list-style-type: none"> <li>• IRWE (Form 1040, Schedule A, Line 16)</li> <li>• Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>• Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>

Count	Approximate Date Filed	Taxpayer	Tax Year	False Items
6	02/15/2020	A.V.D.	2019	<ul style="list-style-type: none"> <li>IRWE (Form 1040, Schedule A, Line 16)</li> <li>Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>
7	02/25/2021	A.V.D.	2020	<ul style="list-style-type: none"> <li>IRWE (Form 1040, Schedule A, Line 16)</li> </ul>
8	03/21/2022	A.V.D.	2021	<ul style="list-style-type: none"> <li>IRWE (Form 1040, Schedule A, Line 16)</li> </ul>
9	04/06/2021	A.V.	2020	<ul style="list-style-type: none"> <li>IRWE (Form 1040, Schedule A, Line 16)</li> <li>Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>
10	02/21/2022	A.V.	2021	<ul style="list-style-type: none"> <li>IRWE (Form 1040, Schedule A, Line 16)</li> <li>Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>
11	03/09/2021	A.G.C.	2020	<ul style="list-style-type: none"> <li>IRWE (Form 1040, Schedule A, Line 16)</li> <li>Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>
12	02/08/2022	A.G.C.	2021	<ul style="list-style-type: none"> <li>IRWE (Form 1040, Schedule A, Line 16)</li> </ul>
13	02/18/2020	A.S.	2019	<ul style="list-style-type: none"> <li>Net profit or loss (Form 1040 Schedule C, Line 31)</li> <li>IRWE (Form 1040, Schedule A, Line 16)</li> </ul>
14	05/18/2021	A.S.	2020	<ul style="list-style-type: none"> <li>IRWE (Form 1040, Schedule A, Line 16)</li> <li>Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>

Count	Approximate Date Filed	Taxpayer	Tax Year	False Items
15	03/17/2022	A.S.	2021	<ul style="list-style-type: none"> <li>IRWE (Form 1040, Schedule A, Line 16)</li> </ul>
16	01/31/2020	B.T.M.	2019	<ul style="list-style-type: none"> <li>IRWE (Form 1040, Schedule A, Line 16)</li> <li>Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>
17	02/24/2020	C.C.S.	2019	<ul style="list-style-type: none"> <li>IRWE (Form 1040, Schedule A, Line 16)</li> <li>Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>
18	02/10/2021	C.C.S.	2020	<ul style="list-style-type: none"> <li>IRWE (Form 1040, Schedule A, Line 16)</li> </ul>
19	02/21/2022	C.C.S.	2021	<ul style="list-style-type: none"> <li>IRWE (Form 1040, Schedule A, Line 16)</li> </ul>
20	02/17/2020	C.T.	2019	<ul style="list-style-type: none"> <li>Net profit or loss (Form 1040, Schedule C, Line 31)</li> </ul>
21	02/17/2021	C.T.	2020	<ul style="list-style-type: none"> <li>IRWE (Form 1040, Schedule A, Line 16)</li> </ul>
22	02/08/2022	C.T.	2021	<ul style="list-style-type: none"> <li>IRWE (Form 1040, Schedule A, Line 16)</li> <li>Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>
23	01/31/2020	E.T.	2019	<ul style="list-style-type: none"> <li>IRWE (Form 1040, Schedule A, Line 16)</li> <li>Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>
24	02/11/2020	G.R.	2019	<ul style="list-style-type: none"> <li>Net profit or loss (Form 1040, Schedule C, Line 31)</li> <li>IRWE (Form 1040, Schedule A, Line 16)</li> </ul>
25	02/17/2019	J.B.T.	2018	<ul style="list-style-type: none"> <li>IRWE (Form 1040, Schedule A, Line 16)</li> </ul>

Count	Approximate Date Filed	Taxpayer	Tax Year	False Items
26	01/28/2020	J.B.T.	2019	<ul style="list-style-type: none"> <li>• Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>• Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>
27	02/10/2021	J.B.T.	2020	<ul style="list-style-type: none"> <li>• IRWE (Form 1040, Schedule A, Line 16)</li> </ul>
28	03/08/2022	J.B.T.	2021	<ul style="list-style-type: none"> <li>• IRWE (Form 1040, Schedule A, Line 16)</li> <li>• Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>• Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>
29	03/16/2021	J.V.	2020	<ul style="list-style-type: none"> <li>• IRWE (Form 1040, Schedule A, Line 16)</li> </ul>
30	03/14/2022	J.V.	2021	<ul style="list-style-type: none"> <li>• IRWE (Form 1040, Schedule A, Line 16)</li> </ul>
31	02/04/2019	M.M.	2018	<ul style="list-style-type: none"> <li>• IRWE (Form 1040, Schedule A, Line 16)</li> <li>• Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>• Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>
32	04/05/2019	M.P.L.	2018	<ul style="list-style-type: none"> <li>• IRWE (Form 1040, Schedule A, Line 16)</li> <li>• Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>• Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>
33	02/24/2020	M.P.L.	2019	<ul style="list-style-type: none"> <li>• Net profit or loss (Form 1040, Schedule C, Line 31)</li> <li>• IRWE (Form 1040, Schedule A, Line 16)</li> <li>• Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> </ul>
34	04/28/2021	M.P.L.	2020	<ul style="list-style-type: none"> <li>• Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>• Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>

Count	Approximate Date Filed	Taxpayer	Tax Year	False Items
35	03/09/2022	M.P.L.	2021	<ul style="list-style-type: none"> <li>• IRWE (Form 1040, Schedule A, Line 16)</li> <li>• Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>• Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>
36	02/11/2019	M.E.B.	2018	<ul style="list-style-type: none"> <li>• IRWE (Form 1040, Schedule A, Line 16)</li> </ul>
37	01/30/2020	M.E.B.	2019	<ul style="list-style-type: none"> <li>• IRWE (Form 1040, Schedule A, Line 16)</li> <li>• Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>• Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>
38	01/30/2019	R.R.	2018	<ul style="list-style-type: none"> <li>• Credit for Child and Dependent Care Expenses (Form 2441, Part II, Line 11)</li> <li>• Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>• Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>
39	01/29/2020	R.R.	2019	<ul style="list-style-type: none"> <li>• Credit for Child and Dependent Care Expenses (Form 2441, Part II, Line 11)</li> <li>• Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>• Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>
40	02/11/2021	R.R.	2020	<ul style="list-style-type: none"> <li>• IRWE (Form 1040, Schedule A, Line 16)</li> <li>• Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>• Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>



Count	Approximate Date Filed	Taxpayer	Tax Year	False Items
41	02/10/2022	R.R.	2021	<ul style="list-style-type: none"> <li>• IRWE (Form 1040, Schedule A, Line 16)</li> <li>• Credit for Child and Dependent Care Expenses (Form 2441, Part II, Line 10)</li> <li>• Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>• Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>
42	03/31/2020	R.G.V.	2019	<ul style="list-style-type: none"> <li>• Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>• Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>
43	02/11/2021	R.G.V.	2020	<ul style="list-style-type: none"> <li>• IRWE (Form 1040, Schedule A, Line 16)</li> <li>• Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>• Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>
44	02/09/2022	R.G.V.	2021	<ul style="list-style-type: none"> <li>• IRWE (Form 1040, Schedule A, Line 16)</li> <li>• Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>• Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>
45	02/10/2019	R.A.	2018	<ul style="list-style-type: none"> <li>• IRWE (Form 1040, Schedule A, Line 16)</li> <li>• Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>• Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>
46	02/18/2020	R.A.	2019	<ul style="list-style-type: none"> <li>• Net profit or loss (Form 1040, Schedule C, Line 31)</li> <li>• IRWE (Form 1040, Schedule A, Line 16)</li> <li>• Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>• Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>

Count	Approximate Date Filed	Taxpayer	Tax Year	False Items
47	05/10/2021	R.A.	2020	<ul style="list-style-type: none"> <li>• IRWE (Form 1040, Schedule A, Line 16)</li> <li>• Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>• Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>
48	04/07/2022	R.A.	2021	<ul style="list-style-type: none"> <li>• IRWE (Form 1040, Schedule A, Line 16)</li> <li>• Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>• Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>
49	04/09/2019	R.D.R.	2018	<ul style="list-style-type: none"> <li>• Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>• Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>
50	03/23/2020	R.D.R.	2019	<ul style="list-style-type: none"> <li>• IRWE (Form 1040, Schedule A, Line 16)</li> <li>• Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>• Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>
51	03/19/2021	R.D.R.	2020	<ul style="list-style-type: none"> <li>• IRWE (Form 1040, Schedule A, Line 16)</li> <li>• Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>• Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>
52	03/29/2022	R.D.R.	2021	<ul style="list-style-type: none"> <li>• IRWE (Form 1040, Schedule A, Line 16)</li> <li>• Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>• Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>
53	03/19/2021	S.T.	2020	<ul style="list-style-type: none"> <li>• IRWE (Form 1040, Schedule A, Line 16)</li> <li>• Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>• Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>

Count	Approximate Date Filed	Taxpayer	Tax Year	False Items
54	02/22/2022	S.T.	2021	<ul style="list-style-type: none"> <li>IRWE (Form 1040, Schedule A, Line 16)</li> </ul>
55	02/27/2021	V.S.L.	2020	<ul style="list-style-type: none"> <li>IRWE (Form 1040, Schedule A, Line 16)</li> <li>Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>
56	02/09/2022	V.S.L.	2021	<ul style="list-style-type: none"> <li>IRWE (Form 1040, Schedule A, Line 16)</li> <li>Credit for childcare and dependent care expenses (Form 2441, Part II, Line 10)</li> <li>Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>Nonrefundable education credits (Form 8863, Part II, Line 19)\</li> </ul>
57	02/20/2019	Y.P.T.	2018	<ul style="list-style-type: none"> <li>IRWE (Form 1040, Schedule A, Line 16)</li> <li>Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>
58	01/30/2020	Y.P.T.	2019	<ul style="list-style-type: none"> <li>IRWE (Form 1040, Schedule A, Line 16)</li> <li>Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>
59	04/13/2021	Y.A.	2019	<ul style="list-style-type: none"> <li>IRWE (Form 1040, Schedule A, Line 16)</li> <li>Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>
60	04/13/2021	Y.A.	2020	<ul style="list-style-type: none"> <li>IRWE (Form 1040, Schedule A, Line 16)</li> <li>Refundable American opportunity credit (Form 8863, Part I, Line 8)</li> <li>Nonrefundable education credits (Form 8863, Part II, Line 19)</li> </ul>

In violation of Title 26, United States Code, Section 7206(2).

A TRUE BILL.

November, 26, 2024

DATE

s/Foreperson

FOREPERSON OF THE GRAND JURY

KATE E. BRUBACHER  
UNITED STATES ATTORNEY

By: /s/ Kari Burks  
KARI BURKS  
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Ks. S. Ct. No. 24171

IT IS REQUESTED THAT THE TRIAL BE HELD IN WICHITA, KANSAS
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## **PENALTIES**

### **Count 1: 26 U.S.C. § 7206(1)**

- Punishable by a term of imprisonment of not more than three (3) years. 26 U.S.C. § 7206.
- A term of supervised release of not more than one (1) year. 18 U.S.C. § 3583(b)(3).
- A fine not to exceed \$100,000. 26 U.S.C. § 7206.
- A mandatory special assessment of \$100.00. 18 U.S.C. § 3013(a)(2)(A).

### **Counts 2-60: 26 U.S.C. § 7206(2)**

- Punishable by a term of imprisonment of not more than three (3) years. 26 U.S.C. § 7206.
- A term of supervised release of not more than one (1) year. 18 U.S.C. § 3583(b)(3).
- A fine not to exceed \$100,000. 26 U.S.C. § 7206.
- A mandatory special assessment of \$100.00. 18 U.S.C. § 3013(a)(2)(A).